

IN ACCOUNT WITH

Benson Dec. Exhibit 5

One South Pinckney Street  
P.O. Box 1806  
Madison, Wisconsin 53701-1806  
FAX 608.283.2275  
Telephone 608.257.3501

Michaelbest.com

**MICHAEL BEST**

Alliant Energy Corp.  
d/b/a Wisconsin Power and Light Company  
Attn: Theresa M. Hottenroth, Esq.  
4902 North Biltmore Lane  
P.O. Box 70007  
Madison, WI 53707-1007

Client: 013974

April 10, 2007  
Invoice No. 958989

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 958989  
For Professional services rendered through March 31, 2007, as follows:

**Matter: 013974-0005 ERISA**

3/6/07	1.40	\$560.00
3/6/07	1.30	\$455.00
3/6/07	0.80	\$280.00
3/7/07	1.10	\$385.00
3/7/07	0.80	\$280.00
3/8/07	1.50	\$525.00
3/8/07	1.30	\$520.00

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Client: 013974

Page 5

April 10, 2007  
Invoice No. 958989

**Matter: 013974-0005 ERISA**

3/29/07	0.20	\$70.00
3/30/07	2.10	\$514.50
3/30/07	0.10	\$40.00
3/30/07	0.30	\$105.00
3/30/07	2.10	\$388.50

Total Hours	56.10	
Total Services		\$17,882.50

Disbursements:

03/13/2007	Outside Copies - Ivize, LLC	277.05
03/19/2007		18.50
03/21/2007	Westlaw - Legal Research	99.36
03/27/2007	Westlaw - Legal Research	11.02
03/30/2007	Lexis - Legal Research	21.30

Disbursements Total	<u>\$427.23</u>
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<b>Total This Matter</b>	<b>\$18,309.73</b>
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**MICHAEL BEST**

Alliant Energy Corp.  
d/b/a Wisconsin Power and Light Company  
Attn: Theresa M. Hottenroth, Esq.  
4902 North Biltmore Lane  
P.O. Box 70007  
Madison, WI 53707-1007

Client: 013974

May 30, 2007  
Invoice No. 965905

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 965905

For Professional services rendered through April 30, 2007, as follows:

**Matter: 013974-0005 ERISA**

4/2/07	2.00	\$490.00
4/3/07	1.20	\$420.00
4/9/07	1.20	\$420.00
4/10/07	1.50	\$525.00
4/10/07	1.20	\$294.00
4/11/07	5.50	\$1,347.50
4/12/07	1.00	\$350.00

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**MICHAEL BEST**

Client: 013974

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May 30, 2007  
Invoice No. 965905

**Matter: 013974-0005 ERISA**

04/02/2007	Photocopying	1.20
	Lexis - Legal Research	74.40
04/25/2007	Federal Express Delivery	11.50
04/25/2007	Federal Express Delivery	11.50

Disbursements Total \$98.60

**Total This Matter \$9,515.60**

Balance from previous statement \$18,309.73

Payments received (18,309.73)  
Current Balance \$9,515.60

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**MICHAEL BEST**

Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
PO Box 351  
Cedar Rapids, IA 52406-0351

Client: 013974

June 29, 2007  
Invoice No. 970581

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 970581  
For Professional services rendered through May 31, 2007, as follows:

**Matter: 013974-0005 ERISA**

5/2/07	1.10	\$269.50
5/4/07	0.40	\$140.00
5/7/07	0.30	\$105.00
5/10/07	3.80	\$931.00
5/11/07	3.20	\$784.00
5/14/07	0.80	\$280.00
5/14/07	0.40	\$160.00
5/14/07	6.60	\$1,617.00
5/15/07	0.50	\$200.00
5/15/07	2.50	\$612.50

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**MICHAEL BEST**

Client: 013974

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June 29, 2007

Invoice No. 970581

**Matter: 013974-0005 ERISA**

5/31/07	0.60	\$240.00
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Total Hours	77.30	
Total Services		\$22,770.00

Disbursements:

05/14/2007	Westlaw - Legal Research	143.53
05/16/2007	Westlaw - Legal Research	97.15
05/18/2007	Westlaw - Legal Research	75.00
05/18/2007	Westlaw - Legal Research	207.28
05/18/2007	Westlaw - Legal Research	256.01

Disbursements Total	<u>\$778.97</u>
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<b>Total This Matter</b>	<b>\$23,548.97</b>
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Balance from previous statement	\$9,515.60
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Payments received	(9,515.60)
Current Balance	<u>\$23,548.97</u>

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Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
PO Box 351  
Cedar Rapids, IA 52406-0351

Client: 013974

July 19, 2007  
Invoice No. 973118

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 973118  
For Professional services rendered through June 30, 2007, as follows:

**Matter:            013974-0005            ERISA**

6/1/07	0.20	\$70.00
6/11/07	0.60	\$147.00
6/11/07	0.20	\$70.00
6/12/07	0.20	\$70.00
6/12/07	0.40	\$98.00
6/13/07	0.60	\$210.00
6/14/07	0.30	\$105.00
6/14/07	0.40	\$160.00
6/15/07	0.70	\$245.00
6/15/07	2.50	\$612.50

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Client: 013974

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July 19, 2007  
Invoice No. 973118

**Matter: 013974-0005 ERISA**

6/21/07		0.50	\$175.00
6/22/07		0.10	\$35.00
6/22/07		0.20	\$80.00
6/26/07		0.10	\$40.00
6/26/07		0.60	\$210.00
6/29/07		0.30	\$120.00
6/29/07		0.30	\$105.00
	Total Hours	16.30	
	Total Services		\$5,217.00
Disbursements:			
06/15/2007	Westlaw - Legal Research		32.81

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**MICHAEL BEST**

Client: 013974

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July 19, 2007

Invoice No. 973118

**Matter: 013974-0005 ERISA**

Disbursements Total \$32.81

**Total This Matter \$5,249.81**

Balance from previous statement \$23,548.97

Payments received 0.00

Current Balance \$28,798.78

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Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
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Client: 013974

August 7, 2007  
Invoice No. 975850

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 975850  
For Professional services rendered through July 31, 2007, as follows:

**Matter: 013974-0005 ERISA**

7/3/07	1.90	\$760.00
7/3/07	0.20	\$70.00
7/5/07	0.10	\$35.00
7/6/07	0.10	\$35.00
7/9/07	0.30	\$105.00
7/10/07	0.10	\$40.00
7/13/07	0.50	\$200.00
7/16/07	0.40	\$140.00
7/19/07	0.40	\$140.00
7/21/07	0.50	\$200.00
7/23/07	0.60	\$147.00

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Client: 013974

Page 2

August 7, 2007  
Invoice No. 975850

**Matter: 013974-0005 ERISA**

7/23/07	0.40	\$140.00
7/24/07	0.20	\$70.00
7/24/07	0.10	\$40.00
7/25/07	1.00	\$245.00
7/29/07	0.10	\$40.00
7/30/07	0.20	\$70.00
7/31/07	0.20	\$70.00
7/31/07	0.20	\$80.00
Total Hours	7.50	
Total Services		\$2,627.00

Disbursements:

07/19/2007	Professional Services - Kathy Malsom - Transcript of scheduling Conference dated 06-21-07	57.50
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Client: 013974

Page 3

August 7, 2007  
Invoice No. 975850

**Matter: 013974-0005 ERISA**

Disbursements Total	<u>\$57.50</u>
<b>Total This Matter</b>	<b>\$2,684.50</b>
Balance from previous statement	\$28,798.78
Payments received	(23,548.97)
Current Balance	<u><u>\$7,934.31</u></u>

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**MICHAEL BEST**

Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
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Cedar Rapids, IA 52406-0351

Client: 013974

September 21, 2007  
Invoice No. 981787

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 981787

For Professional services rendered through August 31, 2007, as follows:

**Matter: 013974-0005 ERISA**

8/2/07	0.20	\$70.00
8/6/07	0.20	\$70.00
8/7/07	0.20	\$80.00
8/10/07	0.10	\$35.00
8/14/07	0.10	\$35.00
8/14/07	0.20	\$80.00
8/16/07	0.40	\$140.00
8/20/07	0.30	\$120.00
8/20/07	0.50	\$175.00
8/21/07	0.20	\$70.00

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**MICHAEL BEST**

Client: 013974

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September 21, 2007  
Invoice No. 981787

**Matter: 013974-0005 ERISA**

8/30/07	0.30	\$105.00
8/31/07	0.10	\$35.00

Total Hours	2.80	
Total Services		\$1,015.00

<b>Total This Matter</b>		<b>\$1,015.00</b>
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Balance from previous statement		\$7,934.31
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Payments received		(7,934.31)
Current Balance		<u>\$1,015.00</u>

IN ACCOUNT WITH

**MICHAEL BEST**

ATTORNEYS AT LAW

One South Pinckney Street  
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Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
PO Box 351  
Cedar Rapids, IA 52406-0351

Client: 013974

October 31, 2007  
Invoice No. 986939

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 986939  
For Professional services rendered through September 30, 2007, as follows:

**Matter: 013974-0005 ERISA**

9/4/07	0.40	\$140.00
9/5/07	0.20	\$70.00
9/6/07	1.10	\$385.00
9/6/07	0.10	\$40.00
9/12/07	0.20	\$70.00
9/13/07	0.60	\$210.00
9/13/07	0.40	\$160.00
9/18/07	0.20	\$70.00
9/18/07	0.10	\$40.00
9/19/07	0.20	\$70.00
9/21/07	0.50	\$175.00

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Client: 013974

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October 31, 2007  
Invoice No. 986939

**Matter: 013974-0005 ERISA**

9/22/07	0.60	\$240.00
9/24/07	0.20	\$70.00
9/25/07	0.10	\$35.00
9/26/07	0.40	\$160.00

	Total Hours	5.30	
	Total Services		\$1,935.00

Disbursements:

09/28/2007	Photocopying	66.90
	Federal Express Delivery	15.97

Disbursements Total	<u>\$82.87</u>
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<b>Total This Matter</b>	<b>\$2,017.87</b>
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Balance from previous statement	\$1,015.00
---------------------------------	------------

Payments received	(1,015.00)
Current Balance	<u>\$2,017.87</u>

IN ACCOUNT WITH

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**MICHAEL BEST**

Alliant Energy Corp.  
Attn: Deb Neyens  
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Cedar Rapids, IA 52406-0351

Client: 013974

November 7, 2007  
Invoice No. 988125

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 988125

For Professional services rendered through October 31, 2007, as follows:

**Matter: 013974-0005 ERISA**

10/1/07	2.50	\$612.50
10/1/07	5.00	\$1,750.00
10/2/07	0.40	\$140.00
10/2/07	0.10	\$40.00
10/3/07	0.20	\$70.00
10/3/07	0.10	\$40.00
10/4/07	0.10	\$40.00
10/4/07	0.50	\$122.50
10/5/07	0.10	\$40.00
10/5/07	0.30	\$105.00
10/8/07	0.30	\$105.00
10/9/07	0.10	\$35.00

## IN ACCOUNT WITH

One South Pinckney Street  
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**MICHAEL BEST**

Client: 013974

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November 7, 2007

Invoice No. 988125

**Matter: 013974-0005 ERISA**

10/30/07	0.20	\$80.00
10/30/07	0.50	\$122.50
10/31/07	0.30	\$105.00

10/31/07	0.10	\$40.00
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Total Hours	14.90	
Total Services		\$4,926.00

Disbursements:

	Computer Searches	0.40
07/09/2007	Computer Searches - Pacer	0.08
07/09/2007	Computer Searches - Pacer	0.16
07/09/2007	Computer Searches - Pacer	0.08
10/10/2007	Outside Copies - Foley & Lardner Copies of Pleadings in UFCW v. Jones Dairy Farm	67.80

Disbursements Total	<u>\$68.52</u>
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<b>Total This Matter</b>	<b>\$4,994.52</b>
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Balance from previous statement	\$2,017.87
---------------------------------	------------

Payments received	0.00
Current Balance	<u>\$7,012.39</u>

IN ACCOUNT WITH

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**MICHAEL BEST**

Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
PO Box 351  
Cedar Rapids, IA 52406-0351

Client: 013974

December 27, 2007  
Invoice No. 995609

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 995609  
For Professional services rendered through November 30, 2007, as follows:

**Matter: 013974-0005 ERISA**

11/2/07	0.10	\$40.00
11/5/07	1.50	\$367.50
11/5/07	0.10	\$35.00
11/7/07	0.20	\$70.00
11/14/07	0.10	\$35.00
11/14/07	0.10	\$40.00
11/19/07	0.10	\$35.00
11/20/07	0.10	\$35.00
11/30/07	0.10	\$35.00
11/30/07	0.30	\$120.00

Total Hours	2.70	
Total Services		\$812.50

IN ACCOUNT WITH

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**MICHAEL BEST**

Client: 013974

Page 2

December 27, 2007

Invoice No. 995609

**Matter: 013974-0005 ERISA**

<b>Total This Matter</b>	<b>\$812.50</b>
Balance from previous statement	\$7,012.39
Payments received	(7,012.39)
Current Balance	<u>\$812.50</u>

IN ACCOUNT WITH

**MICHAEL BEST**

ATTORNEYS AT LAW

One South Pinckney Street  
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Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
PO Box 351  
Cedar Rapids, IA 52406-0351

Client: 013974

January 16, 2008  
Invoice No. 997837

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 997837

For Professional services rendered through December 31, 2007, as follows:

**Matter: 013974-0005 ERISA**

12/2/07	0.10	\$35.00
12/4/07	0.20	\$70.00
12/4/07	0.10	\$40.00
12/13/07	0.20	\$70.00
12/13/07	0.10	\$40.00
12/18/07	0.20	\$80.00
12/18/07	0.20	\$70.00

Total Hours 1.10

Total Services \$405.00

IN ACCOUNT WITH

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**MICHAEL BEST**

Client: 013974

Page 2

January 16, 2008  
Invoice No. 997837

**Matter: 013974-0005 ERISA**

**Total This Matter \$405.00**

Balance from previous statement \$812.50

Payments received 0.00

Current Balance \$1,217.50

IN ACCOUNT WITH

One South Pinckney Street  
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**MICHAEL BEST**

Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
PO Box 351  
Cedar Rapids, IA 52406-0351

Client: 013974

February 22, 2008  
Invoice No.

EIN 39-0934985

Due Upon Presentation  
Return Upper Portion with Payment

Invoice No. 1002453

For Professional services rendered through January 31, 2008, as follows:

**Matter: 013974-0005 ERISA**

Each year, Michael Best & Friedrich LLP ("Michael Best") assesses the level of its attorney rates based upon, among other factors, the experience, reputation, and ability of the lawyers performing the services, the rate customarily charged for similar legal services and the skills requisite to perform the legal service properly. Based on the factors Michael Best considers in assessing rates, Michael Best has determined the following rate increases:

	Timekeeper	Billed Per Hour		
	P Benson	\$440.00		
	C Stevens	\$375.00		
	J Olson	\$275.00		
1/23/08			0.60	\$225.00
1/24/08			0.80	\$300.00
1/24/08			5.30	\$1,457.50
1/25/08			3.70	\$1,628.00

IN ACCOUNT WITH

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**MICHAEL BEST**

Client: 013974

Page 3

February 22, 2008  
Invoice No. 1002453

**Matter: 013974-0005 ERISA**

1/29/08	1.20	\$330.00
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Total Hours	23.40
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Total Services	\$8,215.00
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<b>Total This Matter</b>	<b>\$8,215.00</b>
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Balance from previous statement	\$1,217.50
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Payments received	(1,217.50)
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Current Balance	<u>\$8,215.00</u>
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IN ACCOUNT WITH

One South Pinckney Street  
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**MICHAEL BEST**

Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
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Cedar Rapids, IA 52406-0351

Client: 013974

March 31, 2008  
Invoice No. 1007989

Due Upon Presentation  
Return Upper Portion with Payment

EIN .

Invoice No. 1007989

For Professional services rendered through February 29, 2008, as follows:

**Matter: 013974-0005 ERISA**

2/27/08	3.50	\$962.50
2/27/08	1.10	\$412.50
2/28/08	1.20	\$450.00
2/29/08	2.10	\$924.00
2/29/08	0.70	\$262.50
Total Hours	8.60	
Total Services		\$3,011.50

IN ACCOUNT WITH

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**MICHAEL BEST**

A LAW FIRM

Client: 013974

Page 2

March 31, 2008

Invoice No. 1007989

**Matter: 013974-0005 ERISA**

<b>Total This Matter</b>	<b>\$3,011.50</b>
Balance from previous statement	\$8,215.00
Payments received	0.00
Current Balance	<u><u>\$11,226.50</u></u>

IN ACCOUNT WITH

One South Pinckney Street  
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**MICHAEL BEST**

Attorneys at Law

Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
PO Box 351  
Cedar Rapids, IA 52406-0351

Client: 013974

April 16, 2008  
Invoice No. 1010454

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 1010454  
For Professional services rendered through March 31, 2008, as follows:

**Matter: 013974-0005 ERISA**

3/1/08	1.80	\$675.00
3/3/08	2.30	\$862.50
3/3/08	8.20	\$2,255.00
3/3/08	2.80	\$1,232.00

IN ACCOUNT WITH

One South Pinckney Street  
P.O. Box 1806  
Madison, Wisconsin 53701-1806  
FAX 608.283.2275  
Telephone 608.257.3501

Michaelbest.com

**MICHAEL BEST**

Client: 013974

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April 16, 2008  
Invoice No. 1010454

**Matter: 013974-0005 ERISA**

3/18/08	5.50	\$1,512.50
3/18/08	0.70	\$262.50
3/18/08	6.60	\$2,904.00
3/19/08	0.40	\$176.00
3/19/08	0.30	\$112.50
3/19/08	2.50	\$687.50
Total Hours	56.20	
Total Services		\$18,853.00

Disbursements:

03/04/2008	Computer Searches	1.28
	Westlaw - Legal Research	239.35

IN ACCOUNT WITH

**MICHAEL BEST**

AN EQUAL OPPORTUNITY FIRM

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Client: 013974

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April 16, 2008  
Invoice No. 1010454

**Matter: 013974-0005 ERISA**

03/05/2008	Westlaw - Legal Research	4.88
03/05/2008	Westlaw - Legal Research	114.29
03/18/2008	Westlaw - Legal Research	9.77

Disbursements Total	<u>\$369.57</u>
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<b>Total This Matter</b>	<b>\$19,222.57</b>
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Balance from previous statement	\$11,226.50
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Payments received	0.00
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Current Balance	<u><u>\$30,449.07</u></u>
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IN ACCOUNT WITH

**MICHAEL BEST**

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Michaelbest.com

Alliant Energy Corp.  
Attn: Deb Neyens  
200 First Street SE  
PO Box 351  
Cedar Rapids, IA 52406-0351

Client: 013974

May 29, 2008  
Invoice No. 1016449

Due Upon Presentation  
Return Upper Portion with Payment

EIN

Invoice No. 1016449  
For Professional services rendered through April 30, 2008, as follows:

**Matter: 013974-0005 ERISA**

4/2/08	0.50	\$187.50
4/2/08	0.60	\$264.00
4/4/08	2.00	\$550.00
4/4/08	0.30	\$112.50
4/7/08	0.20	\$88.00
4/17/08	0.80	\$300.00
4/17/08	0.60	\$264.00
4/20/08	0.10	\$37.50
4/21/08	0.20	\$75.00

Total Hours 5.30

Total Services \$1,878.50

IN ACCOUNT WITH

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**MICHAEL BEST**

Client: 013974

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May 29, 2008  
Invoice No. 1016449

**Matter: 013974-0005 ERISA**

<b>Total This Matter</b>	<b>\$1,878.50</b>
Balance from previous statement	\$30,449.07
Payments received	0.00
Current Balance	<u><u>\$32,327.57</u></u>